



Newgen Software Technologies Limited

CIN: L72200DL1992PLC049074, Registered Office: E-44/13, Okhla Phase II, New Delhi 110020, India
Tel: +91 11 46533200, 26384060, 26384146 Fax: +91 11 26383963

Date: October 23, 2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra- Kurla Complex Bandra (E), Mumbai – 400051
Ref.: Newgen Software Technologies Limited (NEWGEN/INE619B01017) Scrip Code – 540900	Ref.: Newgen Software Technologies Limited (NEWGEN/INE619B01017)

Sub.: Outcome of the Board Meeting held on October 23, 2026

Ref.: (i) Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2026

(ii) Regulation 30 & 37 of Listing Regulations- Approval of the Scheme of Arrangement for Amalgamation of Newgen Computers Technologies Limited (“Transferor Company”) with and into Newgen Software Technologies Limited (“Transferee Company” / “the Company”) and their respective shareholders and creditors (“Scheme”/ “Scheme of Arrangement”)

Dear Sir/ Ma'am,

This is to inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, October 23, 2026 which commenced at 01:04 P.M. and concluded at 01:30 P.M. has inter-alia:

Financial Results

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026. Accordingly, pursuant to Regulation 33 of SEBI Listing Regulations, we are enclosing herewith the above-mentioned Financial Results along with Limited review reports as “**Annexure-I**”.

Scheme of Arrangement for amalgamation

2. Approved the Scheme of Arrangement for amalgamation of Newgen Computers Technologies Limited (“Transferor Company,”), a Wholly owned subsidiary, with and into Newgen Software Technologies Limited (“Transferee Company”/ “the Company”) and their respective shareholders and creditors (“Scheme”/ “Scheme of Arrangement”), under the provisions of section 230 - 232 and other applicable provisions of the Companies Act, 2013 read with the Rules made thereunder. The Appointed Date for the Scheme shall be as defined under the Scheme, i.e. April 1, 2026.

In terms of Regulation 37(6) of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023, as the Transferor Company is a wholly-owned subsidiary of the Transferee Company, the Company is not required to obtain 'No Objection Letter' on the Scheme from the stock exchanges on which equity shares of the Company are listed.

Further, the Scheme is subject to the necessary statutory and regulatory approvals including from the (i) shareholders and creditors (as may be required and/or to the extent not dispensed with by the relevant authorities); (ii) Hon'ble National Company Law Tribunal; and (iii) any other approvals, as may be required. The required details in this regard as per SEBI Listing Regulations are enclosed herewith as “**Annexure-II**”.



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The details as required under Regulation 30 of SEBI Listing Regulations, 2015 read with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026 are enclosed as '**Annexure-I**' and '**Annexure-II**', respectively.

The above information will be made available on the Company's website at <https://newgensoft.com>.

This is for your kind information and record.

Thanking you.

For Newgen Software Technologies Limited

Aman

Mourya

 Digitally signed by Aman Mourya
Date: 2026.10.23 13:41:29 +05'30'

Aman Mourya

Company Secretary & Head Legal

Encl.: a/a

Walker ChandioK & Co LLP

21st Floor, DLF Square
Jacaranda Marg, DLF Phase II,
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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Newgen Software Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Newgen Software Technologies Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Newgen Software Technologies Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 September 2026 and the consolidated year to date results for the period 1 April 2026 to 30 September 2026 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2005 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Walker ChandioK & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Newgen Software Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker ChandioK & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013


Ankit Mehra

Partner

Membership No. 507429

UDIN 26507429CNWLLB6375



Place New Delhi

Date 23 October 2026

Walker Chandio & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Newgen Software Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Annexure 1

List of entities included in the Statement

Holding Company

Newgen Software Technologies Limited

Subsidiary companies

1. Newgen Software Inc.
2. Newgen Computers Technologies Limited
3. Newgen Software Technologies PTE. Ltd.
4. Newgen Software Technologies (UK) Limited
5. Newgen Software Technologies Canada, Ltd.
6. Newgen Software Technologies Pty Ltd
7. Newgen Software Technologies LLC
8. Newgen Software Technologies Company Limited



Walker ChandioK & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Newgen Software Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Newgen Software Technologies Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Newgen Software Technologies Limited ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 1 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurgaon, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

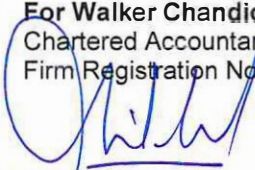
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Walker Chandio & Co LLP

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year-to Date Results of the Newgen Software Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandio & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013


Ankit Mehra
Partner
Membership No.: 507429
UDIN: 26507429BKPNZE4255



Place: New Delhi
Date: 23 October 2026

Statement of Consolidated Financial Results of Newgen Software Technologies Limited for the quarter and half year ended 30 September 2026						
(Amount in Rupees lakhs)						
Particulars	Quarter ended			Half year ended		Year ended
	30 September 2026 (Unaudited)	30 June 2026 (Unaudited)	30 September 2025 (Unaudited)	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
I Income						
Revenue from operations	42,224.06	35,668.37	40,079.35	77,892.43	72,144.98	1,57,439.56
Other income	1,143.80	3,627.27	1,322.30	4,771.07	4,261.01	6,799.83
Total income	43,367.86	39,295.64	41,401.65	82,663.50	76,405.99	1,64,140.39
II Expenses						
Employee benefits expenses	19,146.64	19,009.56	18,860.13	38,156.20	37,011.28	74,227.10
Finance costs	903.8	86.13	118.23	176.51	240.27	546.78
Depreciation and amortisation expenses	942.88	920.63	910.48	1,863.51	1,816.42	3,659.74
Other expenses	12,172.82	11,067.76	10,979.27	23,240.58	20,343.80	42,635.03
Total expenses	32,352.72	31,084.08	30,868.11	63,436.80	59,461.77	1,21,068.65
III Profit before exceptional items and tax	11,015.14	8,211.56	10,533.54	19,226.70	16,944.22	43,071.74
IV Exceptional items						
Impact of Labour Codes	-	-	-	-	-	3,005.76
Provision for legal claim	-	-	-	-	-	1,336.89
V Profit before tax	11,015.14	8,211.56	10,533.54	19,226.70	16,944.22	38,729.09
VI Tax expense						
Current tax	2,884.36	1,857.31	2,681.53	4,741.67	4,200.78	10,849.98
Deferred tax (credit) / charge	(557.42)	72.14	(322.23)	(485.28)	(402.86)	(2,178.53)
Total tax expense	2,326.94	1,929.45	2,359.30	4,256.39	3,797.92	8,671.45
VII Net profit for the period / year	8,688.20	6,282.11	8,174.24	14,970.31	13,146.30	30,057.64
VIII Other comprehensive income for the period / year						
Items that will not be reclassified subsequently to profit or loss						
Re-measurement gain/(losses) on defined benefit plans	32.75	49.13	(27.38)	81.88	(54.76)	196.52
Income tax relating to items that will not be reclassified to profit or loss	(11.44)	(17.17)	9.56	(28.61)	19.13	(68.67)
Net other comprehensive income not to be reclassified subsequently to profit or loss	21.31	31.96	(17.82)	53.27	(35.63)	127.85
Items that will be reclassified subsequently to profit or loss						
Debt instruments through other comprehensive income - net change in fair value	(42.17)	(27.58)	(18.66)	(69.75)	(38.60)	(98.66)
Income tax relating to items that will be reclassified to profit or loss	9.82	6.43	4.34	16.25	8.99	22.98
Exchange differences on translation of foreign operations	395.85	1099.5	709.78	509.80	1,045.16	2,693.04
Net other comprehensive income to be reclassified subsequently to profit or loss	367.50	88.80	695.46	456.30	1,015.55	2,617.36
Other comprehensive income for the period / year, net of income tax	388.81	120.76	677.64	509.57	979.92	2,745.21
IX Total comprehensive income for the period / year	9,077.01	6,402.87	8,851.88	15,479.88	14,126.22	32,802.85
X Profit for the period / year attributable to						
Shareholders of the Company	8,688.20	6,282.11	8,174.24	14,970.31	13,146.30	30,057.64
Non-controlling interest	-	-	-	-	-	-
	8,688.20	6,282.11	8,174.24	14,970.31	13,146.30	30,057.64
XI Other comprehensive income for the period / year attributable to						
Shareholders of the Company	388.81	120.76	677.64	509.57	979.92	2,745.21
Non-controlling interest	-	-	-	-	-	-
	388.81	120.76	677.64	509.57	979.92	2,745.21
XII Total comprehensive income for the period / year attributable to						
Shareholders of the Company	9,077.01	6,402.87	8,851.88	15,479.88	14,126.22	32,802.85
Non-controlling interest	-	-	-	-	-	-
	9,077.01	6,402.87	8,851.88	15,479.88	14,126.22	32,802.85
XIII Paid up equity share capital (face value Rs. 10 each)	14,151.29	14,145.53	14,068.80	14,151.29	14,068.80	14,115.95
XIV Other equity						1,63,619.00
XV Earnings per equity share of Rs. 10 each (not annualised, except for the year end)						
Basic (in Rs.)	6.16	4.44	5.82	10.60	9.37	21.38
Diluted (in Rs.)	6.12	4.41	5.69	10.53	9.14	21.24




Statement of Standalone Financial Results of Newgen Software Technologies Limited
for the quarter and half year ended 30 September 2026

(Amount in Rupees lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	30 September 2026 (Unaudited)	30 June 2026 (Unaudited)	30 September 2025 (Unaudited)	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
I Income						
Revenue from operations	36,952.94	30,435.71	36,618.07	67,388.65	64,675.23	1,41,993.39
Other income	993.81	3,976.65	1,024.49	4,970.46	4,505.71	6,396.25
Total income	37,946.75	34,412.36	37,642.56	72,359.11	69,180.94	1,48,389.64
II Expenses						
Employee benefits expenses	15,255.39	14,887.16	15,310.73	30,142.55	29,786.11	59,609.28
Finance costs	80.62	76.83	111.04	157.45	227.63	511.73
Depreciation and amortisation expenses	844.28	835.63	849.56	1,679.91	1,696.15	3,414.23
Other expenses	11,735.90	10,919.61	11,540.76	22,655.51	21,518.49	44,480.76
Total expenses	27,916.19	26,719.23	27,812.09	54,635.42	53,228.38	1,08,016.00
III Profit before exceptional items and tax	10,030.56	7,693.13	9,830.47	17,723.69	15,952.56	40,373.64
IV Exceptional items						
Impact of Labour Codes	-	-	-	-	-	3,005.76
Provision for legal claim	-	-	-	-	-	1,336.89
V Profit before tax	10,030.56	7,693.13	9,830.47	17,723.69	15,952.56	36,030.99
VI Tax expense						
Current tax	2,600.93	1,550.96	2,426.57	4,151.89	3,706.22	9,419.71
Deferred tax (credit) / charge	(520.70)	164.71	(265.24)	(355.99)	(292.24)	(1,908.96)
Total tax expense	2,080.23	1,715.67	2,161.33	3,795.90	3,413.98	7,510.75
VII Net profit for the period / year	7,950.33	5,977.46	7,669.14	13,927.79	12,538.58	28,520.24
VIII Other comprehensive income for the period/year						
Items that will not be reclassified subsequently to profit or loss						
Re-measurement gain/(losses) on defined benefit plans	32.75	49.13	(27.38)	81.88	(54.76)	196.52
Income tax relating to items that will not be reclassified to profit or loss	(11.44)	(17.17)	9.56	(28.61)	19.13	(68.67)
Net other comprehensive income not to be reclassified subsequently to profit or loss	21.31	31.96	(17.82)	53.27	(35.63)	127.85
Items that will be reclassified subsequently to profit or loss						
Debt instruments through other comprehensive income - net change in fair value	(42.17)	(27.58)	(18.66)	(69.75)	(38.60)	(98.66)
Income tax relating to items that will be reclassified to profit or loss	9.82	6.43	4.34	16.25	8.99	22.98
Net other comprehensive income to be reclassified subsequently to profit or loss	(32.35)	(21.15)	(14.32)	(53.50)	(29.61)	(75.68)
Other comprehensive income for the period / year, net of income tax	(11.04)	10.81	(32.14)	(0.23)	(65.24)	52.17
IX Total comprehensive income for the period / year	7,939.29	5,988.27	7,637.00	13,927.56	12,473.34	28,572.41
X Paid up equity share capital (face value Rs. 10 each)	14,151.29	14,145.53	14,068.80	14,151.29	14,068.80	14,115.95
XI Other equity						1,49,056.10
XII Earnings per equity share of Rs. 10 each (not annualised, except for the year end)						
Basic (in Rs.)	5.63	4.23	5.47	9.86	8.94	20.28
Diluted (in Rs.)	5.60	4.20	5.34	9.80	8.72	20.15



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Segment Reporting (consolidated) :						
(Amount in Rupees lakhs)						
Particulars	Quarter ended			Half year ended		Year ended
	30 September 2026 (Unaudited)	30 June 2026 (Unaudited)	30 September 2025 (Unaudited)	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
I Revenue by geographical segment						
India	10,299.52	9,561.13	11,782.94	19,860.65	21,317.73	45,296.44
EMEA	14,870.11	11,362.98	12,453.30	26,233.09	22,790.40	48,912.73
APAC	5,936.41	5,593.31	6,345.01	11,529.72	11,335.79	26,328.37
USA	11,118.02	9,150.95	9,498.10	20,268.97	16,701.06	36,902.02
Total	42,224.06	35,668.37	40,079.35	77,892.43	72,144.98	1,57,439.56
Less: Inter-segment revenue	-	-	-	-	-	-
Revenue from operations	42,224.06	35,668.37	40,079.35	77,892.43	72,144.98	1,57,439.56
II Segment profit/(loss) before tax						
India	879.26	393.09	1,785.15	1,272.35	2,798.07	7,243.16
EMEA	5,195.53	2,153.53	3,500.72	7,349.06	5,182.65	14,025.98
APAC	1,352.08	1,144.40	2,093.43	2,496.48	2,929.55	8,827.28
USA	3,615.72	1,930.87	2,969.92	5,546.59	3,965.01	10,827.06
Total	11,042.59	5,621.89	10,349.22	16,664.48	14,875.28	40,923.48
Add: Other income	1,143.80	3,627.27	1,322.30	4,771.07	4,261.01	6,700.83
Less: Unallocated expenditure*	1,171.25	1,037.60	1,137.98	2,208.85	2,192.07	8,895.22
Profit before tax	11,015.14	8,211.56	10,533.54	19,226.70	16,944.22	38,729.09
Less: Tax expense	2,326.94	1,929.45	2,350.30	4,256.39	3,797.92	8,671.45
Net profit after taxes	8,688.20	6,282.11	8,174.24	14,970.31	13,146.30	30,057.64
III Segment assets						
India	25,168.86	27,391.96	28,179.37	25,168.86	28,179.37	27,251.03
EMEA	35,254.82	32,881.93	23,725.98	35,254.82	23,725.98	38,219.22
APAC	16,066.55	16,650.10	12,127.05	16,066.55	12,127.05	17,522.07
USA	25,725.08	24,209.94	23,978.21	25,725.08	23,978.21	28,212.32
Total	1,02,215.31	1,01,173.93	88,010.61	1,02,215.31	88,010.61	1,11,204.64
Add: Unallocated assets	1,39,987.24	1,45,180.60	1,19,136.35	1,39,987.24	1,19,136.35	1,33,042.86
Total assets	2,42,202.55	2,46,354.53	2,07,146.96	2,42,202.55	2,07,146.96	2,44,247.50
IV Segment liabilities						
India	14,171.83	17,365.33	14,070.82	14,171.83	14,070.82	17,319.94
EMEA	15,365.59	16,366.42	10,818.92	15,365.59	10,818.92	17,916.51
APAC	7,842.26	8,163.18	6,418.71	7,842.26	6,418.71	7,210.02
USA	12,600.26	12,263.76	9,508.34	12,600.26	9,508.34	15,437.34
Total	49,979.74	54,098.69	40,816.79	49,979.74	40,816.79	57,883.81
Add: Unallocated liabilities	6,950.84	7,757.98	7,064.75	6,950.84	7,064.75	8,628.74
Total liabilities	56,930.58	61,856.67	47,881.54	56,930.58	47,881.54	66,512.55

Note :-

a) Unallocated assets, liabilities, revenue and expenses :

Certain assets, liabilities, revenue and expenses are not specifically allocable to individual segments as the underlying services are used interchangeably. The Company believes that it is not practicable to provide segment disclosures relating to such assets, liabilities, revenue and expenses and accordingly such assets, liabilities, revenue and expenses are separately disclosed as 'unallocated'.

*All expenses which are not attributable or allocable to segments or are non-recurring in nature have been disclosed as unallocable expenses. During the year ended 31 March 2026, unallocated expenditure includes impact of labour codes amounting to INR 3,005.76 lakhs and Provision for legal claim amounting INR 1,336.89 lakhs.



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Segment Reporting (standalone) :						
(Amount in Rupees lakhs)						
Particulars	Quarter ended			Half year ended		Year ended
	30 September 2026 (Unaudited)	30 June 2026 (Unaudited)	30 September 2025 (Unaudited)	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
I Revenue by geographical segment						
India	10,299.52	9,561.13	11,782.94	19,860.65	21,317.73	45,296.44
EMEA	13,799.02	9,504.89	11,828.17	23,213.91	21,250.85	44,645.97
APAC	4,696.79	4,626.54	5,365.99	9,323.33	9,494.20	23,176.14
USA	8,247.61	6,743.15	7,640.97	14,990.76	12,612.45	28,874.84
Total	36,952.94	30,435.71	36,618.07	67,388.65	64,675.23	1,41,993.39
Less: Inter-segment revenue	-	-	-	-	-	-
Revenue from operations	36,952.94	30,435.71	36,618.07	67,388.65	64,675.23	1,41,993.39
II Segment profit/(loss) before tax						
India	877.42	391.26	1,783.38	1,268.68	2,794.39	7,236.14
EMEA	4,982.96	1,908.68	3,427.27	6,891.64	4,894.71	13,678.62
APAC	1,273.64	976.20	2,124.77	2,249.84	2,765.92	8,564.53
USA	3,073.88	1,477.94	2,608.54	4,551.82	3,183.90	9,050.67
Total	10,207.90	4,754.08	9,943.96	14,961.98	13,638.92	38,529.96
Add: Other income	998.81	3,976.65	1,024.49	4,970.46	4,505.71	6,396.25
Less: Unallocated expenditure*	1,171.15	1,057.60	1,137.98	2,208.75	2,192.07	8,895.22
Profit before tax	10,035.56	7,673.13	9,830.47	17,723.69	15,952.56	36,030.99
Less: Tax expense	2,000.23	1,715.67	2,161.33	3,795.90	3,413.98	7,510.75
Net profit after taxes	7,950.33	5,957.46	7,669.14	13,927.79	12,538.58	28,520.24
III Segment assets						
India	25,127.66	27,403.41	28,143.77	25,127.66	28,143.77	27,211.15
EMEA	29,068.26	27,894.56	20,006.79	29,068.26	20,006.79	32,661.14
APAC	8,627.81	10,253.71	6,951.63	8,627.81	6,951.63	12,449.04
USA	6,989.36	5,856.49	10,136.65	6,989.36	10,136.65	7,989.18
Total	69,813.09	71,408.17	65,238.84	69,813.09	65,238.84	80,310.51
Add: Unallocated assets	1,39,987.24	1,45,180.60	1,19,136.35	1,39,987.24	1,19,136.35	1,33,042.86
Total assets	2,09,800.33	2,16,588.77	1,84,375.19	2,09,800.33	1,84,375.19	2,13,353.37
IV Segment liabilities						
India	14,171.45	17,356.43	14,071.92	14,171.45	14,071.92	17,318.74
EMEA	11,808.96	13,691.70	8,652.88	11,808.96	8,652.88	14,413.73
APAC	3,955.38	5,049.33	4,098.06	3,955.38	4,098.06	5,256.15
USA	3,756.98	3,212.97	3,207.51	3,756.98	3,207.51	4,563.96
Total	33,692.77	39,310.43	30,030.37	33,692.77	30,030.37	41,552.58
Add: Unallocated liabilities	6,950.84	7,757.98	7,064.75	6,950.84	7,064.75	8,628.74
Total liabilities	40,643.61	47,068.41	37,095.12	40,643.61	37,095.12	50,181.32

Note :-

a) Unallocated assets, liabilities, revenue and expenses:

Certain assets, liabilities, revenue and expenses are not specifically allocable to individual segments as the underlying services are used interchangeably. The Company believes that it is not practicable to provide segment disclosures relating to such assets, liabilities, revenue and expenses and accordingly such assets, liabilities, revenue and expenses are separately disclosed as 'unallocated'.

*All expenses which are not attributable or allocable to segments or are non-recurring in nature have been disclosed as unallocable expenses. During the year ended 31 March 2026, unallocated expenditure includes impact of labour codes amounting to INR 3,065.76 lakhs and Provision for legal claim amounting INR 1,336.89 lakhs.



Statement of Assets and Liabilities of Newgen Software Technologies Limited as at 30 September 2026				
	Consolidated		(Amount in Rupees lakhs)	
			Standalone	
Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS				
Non-current assets				
Property, plant and equipment	16,015.29	16,305.21	15,885.26	16,230.34
Capital work-in-progress	140.79	107.76	140.79	107.76
Right-of-use assets	7,260.24	6,853.84	6,322.28	6,155.63
Goodwill	283.31	283.31	283.31	283.31
Other intangible assets	243.05	463.71	243.03	463.71
Financial assets				
Investment in subsidiaries	-	-	3,040.56	3,040.56
Other Financial assets	10,992.60	12,564.24	10,519.39	12,106.31
Deferred tax assets (net)	4,676.86	4,187.91	3,911.52	3,567.90
Income tax assets (net)	2,491.97	2,031.41	2,114.47	1,721.23
Other non-current assets	22.49	29.84	22.49	29.84
Total non-current assets	42,126.60	42,827.23	42,483.10	43,706.59
Current assets				
Financial assets				
Investments	74,431.46	70,307.70	74,431.46	70,307.70
Trade receivables	63,495.25	70,824.02	31,458.14	41,221.60
Cash and cash equivalents	14,592.17	10,353.35	5,650.97	3,588.12
Bank balances other than cash and cash equivalents above	29,185.06	30,798.71	17,643.63	16,116.81
Loans	94.40	102.98	94.40	102.98
Other financial assets	1,939.90	1,774.77	2,025.06	1,800.08
Contract assets	11,104.54	12,730.83	31,362.38	32,511.74
Other current assets	5,233.17	4,527.91	4,651.19	3,997.75
Total current assets	2,00,075.95	2,01,420.27	1,67,317.23	1,69,646.78
TOTAL ASSETS	2,42,202.55	2,44,247.50	2,09,800.33	2,13,353.37
EQUITY AND LIABILITIES				
Equity				
Equity share capital	14,151.29	14,115.95	14,151.29	14,115.95
Other equity	1,71,120.68	1,63,619.00	1,55,005.43	1,49,056.10
Total equity attributable to the owners of the Company	1,85,271.97	1,77,734.95	1,69,156.72	1,63,172.05
Financial liabilities				
- Lease liabilities	2,897.20	2,637.56	2,259.20	2,107.52
Provisions	8,931.33	8,882.14	8,006.51	8,068.27
Total non-current liabilities	11,828.53	11,519.70	10,265.71	10,175.79
Current liabilities				
Financial liabilities				
Lease liabilities	1,447.70	1,298.05	1,110.23	1,097.33
Trade payables				
- Total outstanding dues to micro enterprises and small enterprises	148.07	396.28	148.07	396.28
- Total outstanding dues to creditors other than micro and small enterprises	5,189.77	5,110.53	8,709.29	8,746.46
Other financial liabilities	5,108.51	8,101.40	4,313.58	7,260.66
Deferred income	26,074.41	30,516.93	10,846.66	14,185.28
Other current liabilities	4,108.55	4,876.52	2,650.42	3,890.22
Provisions	1,475.74	2,836.26	1,475.74	2,836.26
Income tax liabilities (net)	1,549.30	1,856.88	1,123.91	1,593.04
Total current liabilities	45,102.05	54,992.85	30,377.90	40,005.53
Total liabilities	56,930.58	66,512.55	40,643.61	50,181.32
TOTAL EQUITY AND LIABILITIES	2,42,202.55	2,44,247.50	2,09,800.33	2,13,353.37





Consolidated Statement of Cashflows of Newgen Software Technologies Limited			
for the half year ended 30 September 2026			
(Amount in Rupees lakhs)			
Particulars	For the half year ended		For the year ended
	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
A. Cash flows from operating activities			
Profit before tax	19,226.70	16,944.22	38,729.09
Adjustments for:			
Depreciation and amortisation expenses	1,863.51	1,816.42	3,659.74
Loss/(gain) on sale of property, plant and equipment	6.66	(9.31)	(80.13)
Loss allowance on trade receivables and contract assets	2,657.05	2,629.25	4,682.78
Liabilities/provision no longer required written back	(368.22)	(345.44)	(552.40)
Unrealised foreign exchange (gain)/loss	(1,315.50)	296.87	1,507.63
Share based payment - equity settled	265.53	105.33	(453.13)
Finance costs	176.51	240.27	546.78
Fair value changes of financial assets at FVTPL	(1,950.97)	(1,914.13)	(1,556.73)
Profit on sale of mutual funds (net) at FVTPL	(528.14)	(422.93)	(1,188.97)
Loss on redemption of bonds at FVTOCI	-	-	12.00
Interest income	(1,445.12)	(1,534.93)	(2,969.96)
Provision for legal claim	-	-	1,336.89
Operating cash flow before working capital changes	18,588.01	17,805.62	43,673.59
Decrease / (increase) in trade receivables	5,550.08	2,911.99	(15,499.68)
Decrease / (increase) in loans	8.58	(26.68)	(49.87)
(Increase) / decrease in other financial assets	(188.64)	255.17	390.59
Decrease / (increase) in contract assets	1,851.02	220.24	(1,851.15)
Increase in other assets	(681.78)	(477.24)	(765.61)
(Decrease) / increase in provisions	(1,391.93)	430.94	3,984.35
Decrease in other financial liabilities	(1,374.17)	(2,325.50)	(864.96)
Decrease / (increase) in other liabilities and deferred income	(5,726.59)	(3,421.76)	7,059.30
(Decrease) / increase in trade payables	(343.60)	956.02	(1,023.69)
Cash generated from operations	16,290.98	16,328.80	35,052.87
Income taxes paid (net)	(5,493.87)	(7,371.11)	(11,866.94)
Net cash generated from operating activities (A)	10,797.11	8,957.69	23,185.93
B. Cash flows from investing activities			
Acquisition or construction of property plant and equipment including intangible assets, capital work-in-progress, capital advances and payable for capital assets	(865.25)	(257.18)	(975.15)
Proceeds from sale of property, plant and equipment	26.51	19.51	106.07
Purchase of mutual funds and bonds	(25,331.69)	(20,820.17)	(52,209.39)
Proceeds from redemption of mutual funds and bonds	23,617.30	15,343.93	35,376.35
Interest received from bonds	169.39	210.60	430.08
Interest received from bank deposits	1,017.13	1,143.23	2,690.28
Investment in bank deposits (net of maturities)	3,744.45	337.44	(1,640.40)
Net cash flow from / (used) in investing activities (B)	2,377.84	(4,022.64)	(16,222.16)
C. Cash flows from financing activities			
Repayment of lease liabilities	(787.09)	(616.84)	(2,028.86)
Interest paid on finance lease	(176.51)	(240.27)	(452.05)
Proceeds from issue of equity shares under ESOP scheme	342.17	474.68	826.05
Dividend paid	(8,550.60)	(7,084.03)	(7,082.40)
Net cash used in financing activities (C)	(9,172.03)	(7,466.46)	(8,737.26)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	4,002.92	(2,531.41)	(1,773.49)
Cash and cash equivalents at the beginning of the period/year	10,353.35	10,377.00	10,377.00
Effect of exchange differences on translation of foreign currency cash and cash equivalents	235.90	684.33	1,749.84
Cash and cash equivalents at the end of the period/year	14,592.17	8,529.92	10,353.35



Standalone Statement of Cashflows of Newgen Software Technologies Limited			
for the half year ended 30 September 2026			
(Amount in Rupees lakhs)			
Particulars	For the half year ended		For the year ended
	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
A. Cash flows from operating activities			
Profit before tax	17,723.69	15,952.56	36,030.99
Adjustments for:			
Depreciation and amortisation expense	1,679.91	1,696.15	3,414.23
Loss/(gain) on sale of property, plant and equipment	6.66	(9.31)	(80.13)
Loss allowance on trade receivables and contract assets	1,311.65	2,068.15	3,751.53
Liabilities/ provision no longer required written back	(262.85)	(345.44)	(552.40)
Unrealised foreign exchange (gain)/loss	(1,359.33)	255.35	1,510.64
Share based payment - equity settled	265.53	105.33	(453.13)
Finance costs	157.45	227.63	511.73
Fair value changes of financial assets at FVTPL	(1,950.97)	(1,914.13)	(1,556.73)
Profit on sale of mutual funds (net) at FVTPL	(528.14)	(422.93)	(1,188.97)
Loss on redemption of bonds at FVTOCI	-	-	12.00
Interest income	(1,233.09)	(1,299.11)	(2,501.22)
Dividend income	(567.06)	(512.46)	(512.46)
Provision for legal claim	-	-	1,336.89
Operating cash flow before working capital changes	15,243.45	15,801.79	39,722.97
Decrease / (increase) in trade receivables	8,370.25	3,453.47	(7,738.50)
Decrease / (increase) in loans	8.58	(26.68)	(49.87)
(Increase) / decrease in other financial assets	(251.54)	304.31	264.86
Decrease / (increase) in contract assets	1,374.10	(898.21)	(6,606.49)
Increase in other assets	(641.04)	(396.00)	(643.01)
(Decrease) / increase in provisions	(1,340.40)	257.94	3,652.94
Decrease in other financial liabilities	(1,448.51)	(1,957.63)	(656.15)
Decrease / (increase) in other liabilities and deferred income	(4,578.42)	(2,914.06)	2,455.74
(Decrease) / increase in trade payables	(22.53)	1,036.93	1,326.26
Cash generated from operations	16,713.94	14,661.86	31,728.75
Income taxes paid (net)	(5,014.25)	(6,295.05)	(10,278.80)
Net cash generated from operating activities (A)	11,699.69	8,366.81	21,449.95
B. Cash flows from investing activities			
Acquisition or construction of property plant and equipment including intangible assets, capital work-in-progress, capital advances and payable for capital assets	(786.21)	(246.15)	(955.03)
Proceeds from sale of property, plant and equipment	26.51	19.51	106.07
Purchase of mutual funds and bonds	(25,331.69)	(20,820.17)	(52,209.39)
Proceeds from redemption of mutual funds and bonds	23,617.30	15,343.93	35,376.35
Interest received from bonds	169.39	210.60	430.08
Interest received from bank deposits	821.74	938.45	2,210.81
Dividend income from subsidiary	567.06	512.46	512.46
Investment in bank deposits (net of maturities)	278.24	426.35	662.52
Net cash used in investing activities (B)	(637.66)	(3,615.02)	(13,866.13)
C. Cash flows from financing activities			
Repayment of lease liabilities	(633.30)	(513.73)	(1,826.94)
Interest paid on finance lease	(157.45)	(227.63)	(417.05)
Proceeds from issue of equity shares under ESOP scheme	342.17	474.68	826.05
Dividend paid	(8,550.60)	(7,084.03)	(7,082.40)
Net cash used in financing activities (C)	(8,999.18)	(7,350.71)	(8,500.34)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	2,062.85	(2,598.92)	(916.52)
Cash and cash equivalents at the beginning of the period/year	3,588.12	4,504.64	4,504.64
Cash and cash equivalents at the end of the period/year	5,650.97	1,905.72	3,588.12

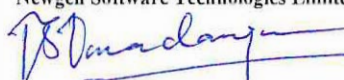


**Statement of Standalone and Consolidated Financial Results of Newgen Software Technologies Limited
for the quarter and half year ended 30 September 2026**

Notes:

- 1 The above financial results for the quarter and half year ended 30 September 2026 were reviewed by the Audit Committee in the meeting held on 23 October 2026 and approved by the Board of Directors in their meeting held on 23 October 2026. Standalone and Consolidated financial results of the Company for the quarter and half year ended 30 September 2026 are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and relevant rules thereunder. The company has complied with the guidelines issued by Securities & Exchange Board of India (SEBI) to the extent applicable.
- 2 The auditors have carried out limited review of Standalone and Consolidated results of the Company for the quarter and half year ended 30 September 2026. There are no qualifications in the Auditor's review report on these financial results.
- 3 The Board of Directors in their meeting held on 30 April 2026 recommended a dividend of INR 6.00 per equity share for the financial year ended 31 March 2026 which was approved by the shareholders at the Annual General Meeting held on 24 July 2026. The dividend was paid on 3 August 2026.
- 4 Previous periods/years figures have been regrouped/reclassified wherever necessary to correspond with the current period/year classification/disclosure, which are not considered material to these financial results.

*For and on behalf of the Board of Directors of
Newgen Software Technologies Limited*



T. S. Varadarajan
Vice Chairman & Whole Time Director
DIN: 00263115



Place: New Delhi
Date: 23 October 2026



Annexure-II

Sr. No.	Details of event that needs to be provided	Information of such event												
a.	Name of the entity (ies) forming a part of the amalgamation/merger, details in brief such as, size, turnover etc	Following entities are forming part of the proposed Scheme of Arrangement for amalgamation: 1. Newgen Computers Technologies Limited (“Transferor Company”/ “NCTL”) 2. Newgen Software Technologies Limited (“Transferee Company” / “NSTL”) Paid-up share capital, Turnover and Net worth of the companies involved in the Scheme for the year ended March 31, 2026: <i>(Amount in Crores)</i> <table><tr><th>Name of the Company</th><th>Paid-up share capital</th><th>Turnover</th><th>Net Worth</th></tr><tr><td>NCTL</td><td>0.21</td><td>-</td><td>0.85</td></tr><tr><td>NSTL</td><td>141.16*</td><td>1,419.93</td><td>1631.72</td></tr></table> <i>Note: *As on date, the paid up share capital of NSTL has increased to Rs.142.51 Crores.</i>	Name of the Company	Paid-up share capital	Turnover	Net Worth	NCTL	0.21	-	0.85	NSTL	141.16*	1,419.93	1631.72
Name of the Company	Paid-up share capital	Turnover	Net Worth											
NCTL	0.21	-	0.85											
NSTL	141.16*	1,419.93	1631.72											
b.	Whether the transaction would fall within related party transactions? and if yes, whether the same is done at “arm’s length”?	Yes, the Transferor Company is a wholly owned subsidiary of the Transferee Company. However, Ministry of Corporate Affairs has clarified vide its General Circular No. 30/2014 dated July 17, 2014 that transactions arising out of compromise, arrangements and amalgamations dealt under specific provisions of the Companies Act, 2013, will not fall within the purview of related party transaction in terms of Section 188 of the Companies Act, 2013. Further, pursuant to Regulation 23(5)(b) of the SEBI Listing Regulations, the provisions relating to related party transactions are not applicable to transactions entered into between a holding company and its wholly-owned subsidiary.												
c.	Area of Business of the Entities	NSTL The Company is a global software Company and is engaged in the business of software product development including designing and delivering end-to-end software solutions covering the entire spectrum of software services from workflow automation to Document management to imaging. The Transferee Company provides a complete range of software that helps automate business processes. Newgen Software orchestrates Intelligent Enterprises at scale. The NewgenONE Platform unifies content, processes, and communications into an orchestration layer where intelligence is embedded into how enterprises operate, with trust, governance,												

**Newgen Software Technologies Limited**

CIN: L72200DL1992PLC049074, Registered Office: E-44/13, Okhla Phase II, New Delhi 110020, India
Tel: +91 11 46533200, 26384060, 26384146 Fax: +91 11 26383963

		and control built in. Enterprises move beyond fragmented initiatives to continuously adaptive, production-ready operations. Decisions, workflows, and experiences evolve in real time, shaped by context, data, and embedded AI. Trusted by leading organizations worldwide, Newgen defines how modern enterprises operate, intelligently and at scale. NCTL The Company was incorporated with the objective of developing, installing, maintaining, importing, exporting, purchasing, selling and dealing in computer hardware, peripherals, software and other related equipment.
d.	Rationale for amalgamation/merger:	The Transferor Company is a wholly owned subsidiary of the Transferee Company and both the Companies are under common management. The proposed amalgamation is intended to simplify the existing group structure by consolidating the Transferor Company with the Transferee Company into a single legal entity. The amalgamation would also rationalise the administrative, operational, legal and regulatory compliances and the associated costs. In summary, the Scheme is expected to facilitate a more streamlined corporate structure and efficient utilisation of resources, thereby creating and preserving long-term value for all the stakeholders.
e.	In case of cash consideration- amount or otherwise share exchange ratio:	Pursuant to the Scheme, no shares shall be issued, nor shall any consideration be paid in cash or otherwise by the Transferee Company, as the Transferor Company is a wholly owned subsidiary of the Transferee Company. Considering the Scheme does not envisage the issuance of any fresh shares or payment of any consideration to the shareholders of the Transferor Company, the requirement for determination of a Share Exchange Ratio and preparation of a Valuation Report for such purpose is not applicable.
f.	Brief details of change in shareholding pattern (if any) of listed entity:	The shareholding pattern of the Company remains unchanged pursuant to this Scheme.

For Newgen Software Technologies Limited

Aman
Mourya

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Aman Mourya
Date: 2026.10.23
13:42:59 +05'30'

Aman Mourya
Company Secretary & Head Legal